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Item 135 of the provisional agenda*
Financial reports and audited financial statements, and reports of the Board of Auditors

Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2017

Note by the Secretary-General

Corrigendum

1. Paragraph 114

For the fourth sentence *substitute*

The Board reviewed the status of old recommendations (see table 13) and noted with concern that the overall rate of implementation of the old recommendations had increased only marginally from 45 per cent in 2016 to 49 per cent in 2017.

2. Table 13

Replace table 13 with the table overleaf.

* A/73/150.

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Table 13
Status of previous audit recommendations

Entity	*Number of previous audit recommendations as at end of financial period*		*Fully implemented during the period*		*Under implementation during the period*		*Not implemented during the period*		*Overtaken by events during the period*	
	2017	*2016*	*2017*	*2016*	*2017*	*2016*	*2017*	*2016*	*2017*	*2016*
United Nations (Vol. I)	129	98	31	17	84	66	12	10	2	5
United Nations peacekeeping operations	71	63	34	39	33	16	2	1	2	7
ITC	23	14	16	2	7	12	0	0	0	0
UNCDF	11	10	8	6	2	2	0	1	1	1
UNDP	42	40	24	29	18	10	0	0	0	1
UNEP	17	23	8	14	8	7	1	1	0	1
UNFPA	33	30	24	15	8	15	0	0	1	0
UN-Habitat	23	13	13	4	8	9	0	0	2	0
UNICEF	47	36	17	24	29	11	1	0	0	1
UNITAR	13	19	9	10	3	9	0	0	1	0
UNHCR	45	47	23	9	18	28	0	0	4	10
UNJSPF	41	26	20	5	19	21	2	0	0	0
UNODC	42	38	26	11	16	18	0	0	0	9
UNOPS	55	37	15	14	36	23	3	0	1	0
UNRWA	77	67	51	38	18	26	1	1	7	2
UNU	27	17	15	8	12	7	0	0	0	2
UN-Women	25	30	21	25	4	5	0	0	0	0
ICTY	6	6	1	3	0	3	0	0	5	0
IRMCT	15	5	9	3	5	2	0	0	1	0
Total	**742**	**619**	**365**	**276**	**328**	**290**	**22**	**14**	**27**	**39**
Percentage			**49**	**45**	**44**	**47**	**3**	**2**	**4**	**6**

Source: Audit reports of the Board.